I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filling system in accordance with \S 1.6(a)(4).

Dated: February 18, 2011

Electronic Signature for Jill Mello, Ph.D. /Jill Mello./

Docket No.: 117732-01601 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Sung L. HSIA et al.

Application No.: 10/597378 Confirmation No.: 1083

Filed: August 21, 2008 Art Unit: 1651

For: Topical Co-Enzyme Q10 Formulations and

Methods of Use

Examiner: UNDERDAHL, Thane E

MS Preliminary Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SECOND PRELIMINARY AMENDMENT

Dear Sir:

Prior to examination on the merits, please further amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.